

ARIZONA FORM
316**Construction Materials Credit****2002**For taxable year beginning MM / DD / YYYY, and ending MM / DD / YYYY.**Attach to your return**

Name(s) as shown on Forms 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X	Your social security number or federal employer ID number
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CORPORATE TAXPAYERS: Laws 1999, Ch. 318, §§ 8 and 10, repealed the corporate tax credit (ARS § 43-1171), effective for taxable years beginning from and after December 31, 1999. However, Laws 1999, Ch. 318, § 9, provides that corporate taxpayers may carry forward unused tax credits from taxable years beginning prior to January 1, 2000, for five taxable years consistent with the provisions of the repealed credit (ARS § 43-1171).

INDIVIDUAL TAXPAYERS: Effective for taxable year 2000, an individual taxpayer may only claim a carryover of unused tax credits from taxable years beginning prior to January 1, 2000. [The credit was for a new qualifying facility if construction of the facility began on or after January 1, 1994, and was completed on or before December 31, 1999. The original credit must have been claimed in the taxable year in which the facility received a certificate of occupancy.]

Part I Available Credit Carryover

	(a) Carryover credit from taxable year ending	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - Subtract column (c) from column (b)
1				
2				
3				
4				
5				
6	Total available carryover - Add amounts on lines 1 through 5 in column (d). Enter total on line 6, column (d), and on Form 300, Part I, line 11, or Form 301, Part I, line 13.			